

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:)	Chapter 11
)	
Squirrels Research Labs LLC <i>et al.</i> , ¹)	Case No. 21-61491
)	(Jointly Administered)
Debtors.)	
)	Judge Tiiara N.A. Patton

**SUMMARY OF SECOND AND FINAL APPLICATION OF
CLIFTONLARSONALLEN LLP AS ACCOUNTANTS FOR THE DEBTORS,
FOR ALLOWANCE OF COMPENSATION OF PROFESSIONAL SERVICES
RENDERED TO SQUIRRELS RESEARCH LABS LLC FOR THE PERIOD
JANUARY 31, 2022 THROUGH AUGUST 26, 2022**

Name of Applicant:	CliftonLarsonAllen LLP
Authorized to Provide Professional Services to:	Accountants for the Debtors
Date of Retention:	June 30, 2022 (Effective as of January 31, 2022)
Petition Date:	November 23, 2021

Second Interim Period:

Period for which Compensation and Reimbursement is sought:	June 1, 2022 – August 26, 2022
Amount of Compensation sought as Actual, Reasonable and Necessary:	\$2,787.50
Amount of Expense Reimbursement sought as Actual, Reasonable and Necessary:	\$ 139.38
Total Amount of Compensation and Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary:	\$2,926.88

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and The Midwest Data Company LLC (1213), case no. 21-61492.

Final Application Period:

Period for which Compensation and Reimbursement
is sought:

January 31, 2022 – August 26, 2022

Amount of Compensation sought as Actual, Reasonable
and Necessary:

\$11,209.50

Amount of Expense Reimbursement sought as Actual,
Reasonable and Necessary:

\$ 615.47

Total Amount of Compensation and Expenses Sought to
be Reimbursed as Actual, Reasonable and Necessary:

\$11,824.97

This application is: ___ interim X final. If this is not the first application filed, please state the
following for each other application.

<u>Date Filed</u>	<u>Period Covered</u>	<u>Requested Fees/Expenses</u>	<u>Approved Fees/ Expenses & Date</u>
6/30/2022	1/31/22 – 05/31/22	\$8,422.00; \$476.09	\$8,898.09; 07/28/22

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Squirrels Research Labs LLC <i>et al.</i> , ¹)	Case No. 21-61491
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**SECOND AND FINAL APPLICATION OF CLIFTONLARSONALLEN LLP AS
ACCOUNTANTS FOR THE DEBTORS, FOR ALLOWANCE OF COMPENSATION
OF PROFESSIONAL SERVICES RENDERED TO SQUIRRELS RESEARCH LABS
LLC FOR THE PERIOD JANUARY 31, 2022 THROUGH AUGUST 26, 2022**

Now comes CliftonLarsonAllen LLP (“CLA” or “Applicant”) accountants for the Debtors (the “Debtors”), and hereby submits its Second and Final Application for Compensation of Professional Services Rendered to Squirrels Research Labs LLC For the Period January 31, 2022 Through August 26, 2022 (the “Application”), including the period June 1, 2022 through August 26, 2022 for which no application has been submitted (the “Second Interim Period”). In support hereof, CLA respectfully states as follows:

Jurisdiction

1. The United States Bankruptcy Court for the Northern District of Ohio (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).
2. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory bases for the relief requested herein are Bankruptcy Code sections 330 and 331, Bankruptcy Rule 2016, Local Bankruptcy Rule 2016-1.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and The Midwest Data Company LLC (1213), case no. 21-61492.

BACKGROUND

4. On November 23, 2021 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under Subchapter V of Chapter 11 of Title 11 of the Bankruptcy Code.

5. The Application to employ CliftonLarsonAllen LLP as Accountants to the Debtors was made January 31, 2022 [Docket No. 152]. On February 8, 2022, CLA filed a Supplemental Declaration of Daniel R. Riemenschneider in Support of the Debtors’ application [Docket No. 157]. The application was approved by an order of the Court dated June 30, 2022 [Docket No. 249].

RELIEF REQUESTED

6. Except as set forth in Paragraph 7 below, no payments have heretofore been made or promised to Applicant for services rendered or to be rendered in any capacity whatsoever in connection with these bankruptcy proceedings. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received or to be received for services rendered or to be rendered in connection with these bankruptcy proceedings, except for the sharing of compensation among members and employed associates of the Applicant, as permitted by law.

7. On June 30, 2022, Applicant filed its first interim fee application (the “First Interim Fee Application”) asking for approval of fees and expenses on an interim basis for the period of January 31, 2022, through May 31, 2022 (the “First Compensation Period”). On July 28, 2022, an order was entered granting Applicant’s First Interim Fee Application and approving fees incurred in the First Compensation Period in the amount of \$8,422.00 and expenses in the

amount of \$476.09. Applicant has received payment of all fees and expenses awarded under the Order.

8. This Application requests an order of this Court awarding compensation to the Applicant on a final basis for the First Compensation Period, in the sum of \$8,422.00 plus allowable expenses for the same period in the sum of \$476.09.

9. In addition, this Application also seeks final approval of unpaid fees and expenses for the Second Interim Period, in the sum of \$2,787.50 plus allowable expenses for the same period in the sum of \$139.38.

10. The services rendered during the Second Interim Period for which compensation is being requested primarily relate to general tax services, the preparation of tax returns, and communications with taxing authorities.

11. Attached hereto and marked **Exhibit A** is a detailed description of services provided during the Second Interim Period. In addition, in support of this Application attached hereto as **Exhibit B** is the Declaration of Daniel R. Riemenschneider CPA.

12. Throughout the course of the Applicant's employment, the Applicant has been a disinterested person and has not represented or held an interest adverse to the interests of the Debtors with respect to the matters on which the Applicant was employed.

13. Applicant is cognizant of the criteria set forth in § 330 of the Bankruptcy Code for the determination of the reasonableness of the compensation sought herein, including (i) the time spent on providing the services, (ii) the rates charged for such services, (iii) whether the services were necessary to the administration of the chapter 11 cases and beneficial for the estates at the time that they were rendered, (iv) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance and nature of each particular

problem, issue or task addressed, and (v) the customary compensation charged by comparably skilled practitioners in cases other than cases under the Bankruptcy Code. Applicant respectfully submits that the compensation it is seeking for the services that it rendered to Squirrels Research Labs LLC is reasonable under the criteria set forth above.

14. The professional services rendered by Applicant required a high degree of professional competence and expertise to address the myriad of issues requiring evaluation and action. Applicant respectfully submits that the services rendered on behalf of Squirrels Research Labs LLC were performed efficiently, effectively and economically. Applicant further notes that it has not over-staffed the matters for which it has been engaged, and that it has sought to use partners, associates, and paraprofessionals in an appropriate manner based upon the level of complexity and importance of such matters.

15. No prior application has been made in this or in any other Court for the relief requested herein for the Second Interim Period. Applicant submits that this request is reasonable, fair and proper under all appropriate criteria utilized in chapter 11 cases under the Bankruptcy Code.

16. Applicant has not agreed to share (i) any compensation it may receive with another party or person, except that compensation earned by Applicant in this chapter 11 case will be used for Applicant's normal business purposes which, inter alia, includes payment of compensation to Applicant's employees, among whom are all of the partners, associates and paraprofessionals of Applicant, or (ii) any compensation another person or party has received or may receive.

WHEREFORE, the Applicant prays this Court for an Order substantially in the form attached hereto as **Exhibit C**:

1. Awarding and approving, on a final basis, fees for the period from January 31, 2022 through May 31, 2022, in the total amount of \$8,422.00, as well as reimbursement for actual and necessary expenses in the amount of \$476.09 for the same period.

2. Awarding and approving, on a final basis, unpaid fees incurred during the Second Interim Period in the amount of \$2,787.50, and reimbursement of expenses for the same period, in the total amount of \$139.38.

3. Authorizing and ordering Debtors to pay, on a final basis, such compensation and reimbursement of expenses in the total amount of \$2,926.88.

Dated: October 17, 2022

Respectfully submitted,

/s/Julie K. Zurn

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